

**JONES DAY**

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*Attorneys for the Debtors*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re:</b>	<b>:</b>	<b>Chapter 11</b>
	<b>:</b>	<b>Case No. 08-13555 (SCC)</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.</b>	<b>:</b>	<b>(Jointly Administered)</b>
<b>Debtors.</b>	<b>:</b>	
-----	<b>X</b>	

**DECLARATION OF LAURA W. SAWYER IN SUPPORT OF DEBTORS' RESPONSE  
TO WASHINGTON STATE TOBACCO SETTLEMENT AUTHORITY'S  
MOTIONS IN LIMINE**

I, LAURA W. SAWYER, declare as follows pursuant to 28 U.S.C. § 1746:

1. I am a member of the law firm of Jones Day and counsel for Lehman Brothers Special Financing ("LBSF") and Lehman Brothers Holdings, Inc. ("LBHI," and together with LBSF, "Lehman") in the above-referenced action. I submit this declaration in support of the Lehman's Response to Washington State Tobacco Settlement Authority's Motions in Limine.

2. Attached hereto as **Exhibit 1** is a true and correct copy of excerpts from the deposition of Bob Cook, taken on December 6, 2013.

3. Attached hereto as **Exhibit 2** is a true and correct copy of excerpts from the deposition of Kim Herman, taken on December 16, 2013.

4. Attached hereto as **Exhibit 3** is a true and correct copy of excerpts from the deposition of Christopher Harris, taken on January 3, 2014.

5. Attached hereto as **Exhibit 4** is a true and correct copy of excerpts from the deposition of Peter Shapiro, taken on October 16, 2014.

6. Attached hereto as **Exhibit 5** is a true and correct copy of excerpts from the deposition of Peter Shapiro, taken on March 5, 2014.

7. Attached hereto as **Exhibit 6** is a true and correct copy of excerpts from the deposition of James Vergara, taken on November 22, 2013.

8. Attached hereto as **Exhibit 7** is a true and correct copy of the expert disclosure of Peter Shapiro, dated December 16, 2013.

9. Attached hereto as **Exhibit 8** is a true and correct copy of the expert disclosure of Daniel Curry and Jeffrey Hasterok, dated December 16, 2013.

10. Attached hereto as **Exhibit 9** is a true and correct copy of the Rebuttal Report of Daniel Curry and Jeffrey Hasterok, dated March 24, 2014.

11. Attached hereto as **Exhibit 10** is a true and correct copy of the expert report of Samuel Gruer, dated March 5, 2014.

12. Attached hereto as **Exhibit 11** is a true and correct copy of Joint Exhibit 1, the Reserve Fund Agreement, dated November 5, 2002, by and among the Washington State Tobacco Settlement Authority (“Washington TSA”), as Issuer, U.S. Bank, N.A. (“U.S. Bank”), as Trustee, and Lehman Brothers Special Financing Inc. (“LBSF”).

13. Attached hereto as **Exhibit 12** is a true and correct copy of Debtors’ Exhibit 24, Minutes of November 12, 2008 Washington TSA Board Meeting.

14. Attached hereto as **Exhibit 13** is a true and correct copy of Debtors’ Exhibit 31, an e-mail chain between Nathaniel Singer, Peter Shapiro and James Vergara of Swap Financial.

15. Attached hereto as **Exhibit 14** is a true and correct copy of excerpts from Debtors' Exhibit 71, Proof of Claim no. 18990 by the New York Tobacco Settlement Financing Corporation against LBSF.

16. Attached hereto as **Exhibit 15** is a true and correct copy of excerpts from Debtors' Exhibit 72, Proof of Claim no. 17406 by the Commonwealth of Virginia Tobacco Settlement Financing Corporation against LBHI.

17. Attached hereto as **Exhibit 16** is a true and correct copy of excerpts from Debtors' Exhibit 73, Proof of Claim no. 17407 by the Commonwealth of Virginia Tobacco Settlement Financing Corporation against LBHI.

18. Attached hereto as **Exhibit 17** is a true and correct copy of excerpts from Debtors' Exhibit 74, Proof of Claim no. 21488 by the New Jersey Tobacco Settlement Financing Corporation against LBSF.

19. Attached hereto as **Exhibit 18** is a true and correct copy of Debtors' Exhibit 101, an e-mail chain between Nathaniel Singer and Lillian Chern and Peter Shapiro, dated August 23, 2010.

20. Attached hereto as **Exhibit 19** is a true and correct copy of Paul Lawrence's Letter, dated April 14, 2014.

21. Attached hereto as **Exhibit 20** is a true and correct copy of Washington TSA's Request for Production, June 10, 2013.

22. Attached hereto as **Exhibit 21** is a true and correct copy of Joint Exhibit 8, Proof of Claim no. 37355 by Washington TSA against LBSF, dated October 12, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 31, 2014  
New York, New York

By: /s/ Laura W. Sawyer

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**DECLARATION OF SERVICE**

I, I-Heng Hsu, declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that on October 31, 2014, I caused a true and correct copy of the attached Declaration of Laura W. Sawyer in Support of Debtors' Response to Washington State Tobacco Settlement Authority's Motions in Limine to be served by electronic mail and via the Southern District of New York Bankruptcy Court's electronic case filing system upon the following counsel of record:

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/s/ I-Heng Hsu  
I-Heng Hsu